



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

July 19, 2017

Via E-mail

Mr. Alan M. Brown  
Chief Executive Officer  
Tombstone Exploration Corporation  
6529 E. Friess Drive  
Scottsdale, AZ 85254

**Re: Tombstone Exploration Corporation  
Form 20-F for Fiscal Year Ended December 31, 2015  
Filed September 9, 2016  
Response dated May 12, 2017  
File No. 000-29922**

Dear Mr. Brown:

We issued comments to you on the above captioned filing and response on May 22, 2017. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by August 2, 2017.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

You may contact James Giugliano at (202) 551-3319, or Angela Lumley at (202) 551-3398, with any questions.

Sincerely,

/s/ Rufus Decker

Rufus Decker  
Accounting Branch Chief  
Office of Beverages, Apparel, and  
Mining